

रजिस्टर्ड नं० एस० एम० 14.



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, सोमवार, 22 सितम्बर, 1975/31 भाद्रपद, 1897

GOVERNMENT OF HIMACHAL PRADESH

LAW DEPARTMENT

NOTIFICATION

Simla-2, the 22nd September, 1975

No. LLR-E (9) 7/75.—The Defence and Internal Security of India (Second Amendment) Rules, 1975, made by the Government of India, Ministry of Home Affairs, vide Notification No. G.S.R. 443(E), dated the 11th August, 1975, which have already been published in the Gazette of India, Extra-ordinary, Part II, Section 3, Sub-section (i), are hereby republished in the Himachal Pradesh Government Rajpatra for the information of general public.

T. R. HANDA,
Secretary (Law).

MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 11th August, 1975

G.S.R. 443(E).—In exercise of the powers conferred by section 3 of the Defence and Internal Security of India Act, 1971 (42 of 1971), and of all other powers enabling the Central Government in this behalf, the Central Government hereby makes the following rules further to amend the Defence and Internal Security of India Rules, 1971, namely:—

1. Short title and commencement.—(1) These rules may be called the Defence and Internal Security of India (Second Amendment) Rules, 1975.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 48.—In rule 48 of the Defence and Internal Security of India Rules, 1971—

(a) sub-rule (1A) shall be renumbered as sub-rule (1B) thereof, and before sub-rule (1B) as so renumbered, the following sub-rule shall be inserted, namely:—

“(1A) Where an order under sub-rule (1) has been made, no person shall circulate or cause to be circulated copies of any document published or made in contravention of the order or any extract or translation thereof.”

(b) in sub-rule (3), for the words “any order”, the words, brackets, figure and letter “any provision of sub-rule (1A) or any order” shall be substituted.

[No. II/16012/3/75-S&P(D.II)]

C. V. NARASIMHAN, Jt. Secy.

गृह मंत्रालय

अधिसूचना

नई दिल्ली, 11 अगस्त, 1975

स।0 का।0 नि।0 443 (अ).—केन्द्रीय सरकार, भारत रक्षा और आन्तरिक सुरक्षा अधिनियम, 1971 (1971 का 42) की धारा 3 द्वारा प्रदत्त शक्तियों, तथा उसे इस निमित्त समर्थ बनाने वाली अन्य सभी शक्तियों का प्रयोग करते हुए, भारत रक्षा और

आन्तरिक सुरक्षा नियम, 1971 में और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :—

1. संक्षिप्त नाम और आरम्भ.—(1) इन नियमों का नाम भारत रक्षा और आन्तरिक सुरक्षा (द्वितीय संशोधन) नियम, 1975 है।

(2) ये राजपत्र में प्रकाशन की तारीख को प्रवक्त होंगे।

2. नियम 48 का संशोधन.—भारत रक्षा और आन्तरिक सुरक्षा नियम, 1971 के नियम 48 में—

(क) उपनियम (1क) उसके उपनियम (1ख) के रूप में पुनसंख्याकित किया जाएगा, और इस प्रकार पुनसंख्याकित उपनियम (1ख) के पूर्व, निम्नलिखित उपनियम अन्तः स्थापित किया जाएगा, अर्थात्:—

“(क) जहां उपनियम (1) के अधीन कोई आदेश किया गया हो वहां कोई भी व्यक्ति ऐसे आदेश के उल्लंघन में प्रकाशित या विरचित किसी दस्तावेज की प्रतियों का, या उसके किसी सार या अनुवाद का, परिचालन नहीं करेगा या परिचालन नहीं कराएगा।” ;

(ख) उपनियम (3) में, “इस नियम के अधीन दिए गए किसी आदेश” शब्दों के स्थान पर “उपनियम (1क) के किसी उपबन्ध या इस, नियम के अधीन दिए गए किसी आदेश शब्द, कोष्ठक, अक्षर और अंक रखे जाएंगे।

[सं० II/16012/3/75-एस एंड पी (डी-II)]

सी० बी० नरसिम्हन,
संयुक्त सचिव।

LAW DEPARTMENT

NOTIFICATION

Simla-2, the 22nd September, 1975

No. LLR-D(6)14/75.—The Himachal Pradesh General Sales Tax (Amendment) Ordinance, 1975 (Ordinance No. 3 of 1975) promulgated by the Governor, Himachal Pradesh, under clause (1) of Article 213 of the Constitution of India on the 20th September, 1975, is hereby published in the Rajpatra, Himachal Pradesh, for the information of general public.

T. R. HANDA,
Secretary (Law).

Ordinance No. 3 of 1975.

THE HIMACHAL PRADESH GENERAL SALES TAX (AMENDMENT) ORDINANCE, 1975

Promulgated by the Governor of Himachal Pradesh in the Twenty-sixth Year of the Republic of India.

An Ordinance to amend the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968).

WHEREAS the Legislative Assembly of Himachal Pradesh is not in session and the Governor is satisfied that the circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Himachal Pradesh is pleased to make and promulgate the following Ordinance:—

Short title and commencement.

1. (1) This Ordinance may be called the Himachal Pradesh General Sales Tax (Amendment) Ordinance, 1975.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Substitution of section 22.

2. For section 22 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter referred to as the principal Act) the following section 22 shall be substituted, namely:—

“22. (1) If, with a view to preventing or checking evasion of tax under this Act, the State Government considers it necessary so to do, it may by notification direct the establishment of a check post or the erection of a barrier or both at such place or places as may be notified.

(2) The owner or person-in-charge of a goods vehicle or vessel shall carry with him a goods vehicle record, a trip sheet or a log book, as the case may be, and a bill of sale or a delivery note containing such particulars as may be prescribed, in respect of such goods meant for the purpose of trade as are being carried in the goods vehicle or vessel, as the case may be, and produce the same before an officer-in-charge of a check post or barrier or any other officer not below the rank of an Excise & Taxation Inspector checking the vehicle or vessel at any place.

- (3) At every check post or barrier or at any other place when so required by any officer referred to in sub-section (2), the driver or any other person in-charge of the goods vehicle or vessel, shall stop the vehicle or vessel, as the case may be, and keep it stationary as long as may reasonably be necessary, and allow the officer-in-charge of the check post or barrier or the aforesaid officer to examine the contents in the vehicle or vessel by breaking open the package or packages, if necessary, and inspect all records relating to the goods carried which are in the possession of such driver or other person in-charge, who shall also furnish such other information as may be required by the aforesaid officer, and if considered necessary such officer may also search the goods vehicle or vessel and the driver or other person in-charge of the vehicle or vessel of the goods.
- (4) The owner or person in-charge of a goods vehicle or vessel entering the limits of the State or leaving the State limits shall also give in triplicate a declaration containing such particulars as may be prescribed of the goods carried in such vehicle or vessel, as the case may be, before the officer-in-charge of the check post or barrier and shall produce the copy of the said declaration duly verified and returned to him by the said officer or before any other officer referred to in sub-section (2) at the time of checking under this section:

Provided that where a goods vehicle or vessel bound for any place outside the State passes through the State, the owner or person in-charge of such vehicle or vessel shall furnish, in duplicate, to the officer-in-charge of the check post or barrier of his entry into the State a declaration in the prescribed form and obtain from him a copy duly verified. The owner or person in-charge of the goods vehicle or vessel, as the case may be, shall deliver within seventy-two hours the said copy to the officer-in-charge of the check post or barrier at the point of its exit from the State failing which he shall be liable to pay a penalty to be imposed by the officer-in-charge of the check post or barrier of the entry not exceeding two thousand rupees or twenty per centum of the value of the goods, whichever is greater:

Provided further that no penalty shall be imposed unless the person concerned has been given a reasonable opportunity of being heard.

- (5) At every station of transport of goods, bus-stand or any other station or place of loading or un-loading of goods, other than a rail head or a post office, when so required by the Commissioner, or any person appointed to assist him under sub-section (1) of section 3, the driver or the owner of the goods vehicle or the employee of a transport company or goods booking agency shall produce for examination transport receipts and all other documents and account books concerning the goods carried, transported, loaded, unloaded, consigned, or received for transport (maintained by him in the prescribed manner). The Commissioner or the person so appointed shall, for the purpose of examining that such transport receipts or other documents or account books are in

respect of the goods carried, transported, loaded, unloaded, or consigned or received for transport, have the powers to break open any package or packages of such goods.

- (6) If the Officer-in-charge of the check post or barrier or other officer as mentioned in sub-section (2) has reasons to suspect that the goods under transport are meant for trade and are not covered by proper and genuine documents as mentioned in sub-section (2) or sub-section (4) as the case may be, or that the person transporting the goods is attempting to evade payment of tax due under this Act, he may, for reasons to be recorded in writing and after hearing the said person, order the unloading and detention of the goods, for such period as may reasonably be necessary and shall allow the same to be transported only on the owner of goods or his representative or the driver or other person in-charge of the goods, vehicle or vessel on behalf of the owner of the goods furnishing to his satisfaction a security or executing a bond with or without sureties for securing the amount of tax, in the prescribed form and manner, for an amount not exceeding one thousand rupees or twenty per centum of the value of the goods, whichever is greater:

Provided that where any goods are detained a report shall be made immediately and in any case within twenty-four hours of the detention of the goods by the officer detaining the goods to the Excise and Taxation Officer of the District seeking the latter's permission for the detention of the goods for a period exceeding twenty-four hours, as and when so required, and if no intimation to the contrary is received from the latter, the former may assume that his proposal has been accepted.

- (7) The officer detaining the goods shall record the statement, if any, given by the owner of the goods or his representative or the driver or other person in-charge of the goods vehicle or vessel and shall require him to produce proper and genuine documents as referred to in sub-section (2) or sub-section (4), as the case may be, before him in his office on a specified date on which date the officer shall submit the proceedings along with the connected records to such officer as may be authorised in that behalf by the State Government for conducting necessary enquiry in the matter. The said officer shall, before conducting the enquiry, serve a notice on the owner of the goods and give him an opportunity of being heard and if, after the enquiry, such officer finds that there has been an attempt to evade the tax due under this Act, he shall, by order, impose on the owner of the goods a penalty not exceeding one thousand rupees or twenty per centum of the value of the goods, whichever is greater, and in case he finds otherwise he shall order the release of the goods.
- (8) If the owner of the goods or his representative or the driver or other person in-charge of the goods vehicle or vessel does not furnish security or does not execute the bond as required by sub-section (6) within ten days from the date of detaining the goods or goods vehicle or vessel, the officer referred to in that sub-section may order further detention of the goods and in the event

of the owner of the goods not paying the penalty imposed under sub-section (7) within twenty days from the date of the order imposing the penalty, the goods detained shall be made liable to be sold by the officer, who imposed the penalty, for the realisation of the penalty by public auction in the manner prescribed. If the goods detained are of a perishable nature or subject to speedy or natural decay or when the expenses of keeping them in custody or likely to exceed their value the officer-in-charge of the check post or barrier or any other officer referred to in sub-section (2) as the case may be, shall immediately sell such goods or otherwise dispose them of. The sale proceeds shall be deposited in the Government treasury and the owner of the goods shall be entitled to only the balance amount of sale proceeds after deducting the expenses and other incidental charges incurred in detaining and disposing of the goods.

- (9) The officer detaining the goods shall issue to the owner of the goods or his representative or the driver or the person-in-charge of the goods vehicle or vessel receipt specifying the description and quantity of the goods so detained and obtain an acknowledgement from such person or if such person refuses to give an acknowledgement, record the fact of refusal in the presence of the two witnesses.
- (10) If the order of detention of goods under sub-section (6) or of imposition of penalty under sub-section (7) or sub-section (8) is in the meantime set aside or modified in appeal or other proceedings, the Officer detaining the goods and imposing the penalty, as the case may be, shall also pass consequential orders for giving effect to the orders in such appeal or other proceeding as the case may be.
- (11) No dealer or any person, including a carrier of goods or agent of a transport company or booking agency acting on behalf of a dealer, shall take delivery of, or transport, from any vessel, station, airport or any other place, whether of similar nature or otherwise, any consignment of goods other than personal luggage or goods for personal consumption, the sale or purchase of which is taxable under this Act, except in accordance with such conditions as may be prescribed with a view to ensuring that there is no evasion of the tax imposed by or under this Act:

Provided that no place which is rail-head or post-office shall be so notified by the State Government.

Explanation I.—In this section the expression, “goods vehicle” has the same meaning as is assigned to it in clause (6) of section 2 of the Motor Vehicles Act, 1939, but does not include road transport plying in collaboration with rail transport.

Explanation II.—For purposes of sub-section (7), service of notice on the representative of the owner or the driver or other person-in-charge of the goods vehicle or vessel shall be deemed to be a valid service on the owner of the goods.”

Amend-
ment of sec-
tion 30.

3. In sub-section (1) of section 30 of the principal Act, after the words "Assessing Authority" the words "or by an officer-in-charge of the check post or barrier" shall be inserted.

Amend-
ment of sec-
tion 31.

4. In sub-section (1) of section 31 of the principal Act, after the words "any assessing or appellate authority"; the words "or by an officer-in-charge of the check post or barrier" shall be inserted.

SIMLA:
the 20th September, 1975

S. CHAKRAVARTI,
Governor.

T. R. HANDA,
Secretary (Law).